

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

1. (Cancelled).

2. (Cancelled).

3. (Currently Amended) A series of die set sets used in a method for manufacturing a hollow rack shaft, said ~~method comprising;~~ series comprising:  
a first ~~[[step]]~~ die set for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular ~~portions;~~ bottom portions, said first die set having a pair of dies with a pressing surface inclined in a longitudinal direction of said gutter-like shaped workpiece relative to a pressing surface of a second pair of dies so as to cancel elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from a second die set; and

~~[[a]]~~ said second [[step]] die set for forming a row of rack teeth on said flat bottom portion of said ~~gutter-shaped~~ gutter-like shaped workpiece, said second die set providing a complementary surface to said semi-circular bottom portions. ; and

~~a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;~~

~~wherein a die set used in said second step provides a complementary surface to said semi-circular bottom portion and a pressing surface of a pair of dies is inclined in a longitudinal direction of said workpiece relative to a pressing surface of a second pair of~~

~~dies used in said first step die set so as to cancel elastic recovering of said workpiece when said workpiece is removed from said second die set.~~

4. (Currently Amended) A series of die set sets used in a method for manufacturing a hollow rack shaft, said ~~method comprising;~~ series comprising:

a first ~~[[step]]~~ die set for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions; and

a second ~~[[step]]~~ die set for forming a row of rack teeth on said flat bottom portion of said ~~gutter-shaped~~ gutter-like shaped workpiece, said second die set providing a complementary surface to said row of rack teeth formed on said flat bottom portion and said second die set including a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel longitudinal elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said second die set; and

~~a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;~~

~~wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said die set includes a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel longitudinal elastic recovering of said workpiece when said workpiece is removed from said die set.~~

5.-14. (Cancelled).

15. (New) A method for manufacturing a hollow rack shaft, said method comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece; and

a third step for forming said gutter-like shaped workpiece into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other;

wherein a die set used in said second step provides a complementary surface to said semi-circular bottom portions and a pressing surface of a pair of dies is inclined in a longitudinal direction of said gutter-like shaped workpiece relative to a pressing surface of a second pair of dies used in said first step so as to cancel elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said die set.

16. (New) A method for manufacturing a hollow rack shaft, said method comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece; and

a third step for forming said gutter-like shaped workpiece into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other;

wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said die set includes a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel

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Amendment dated November 11, 2005  
Reply to Office Action of August 15, 2005

longitudinal elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said die set.

17. (New) The series of die sets according to claim 3, wherein said gutter-like shaped workpiece is formed into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other.

18. (New) The series of die sets according to claim 4, wherein said gutter-like shaped workpiece is formed into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other.